

2007 DRAFTING REQUEST

Bill

Received: **12/20/2007**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Lieutenant Governor**

By/Representing: **ben**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Ben.Nuckels@Wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for energy efficient products purchased around Earth Day

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 12/20/2007 csundber 12/21/2007 jkreye 01/08/2008	wjackson 12/28/2007 wjackson 01/08/2008	pgreensl 01/03/2008	_____	cduerst 01/03/2008 cduerst 01/03/2008		S&L Tax
/1	jkreye 01/10/2008	lkunkel 01/11/2008	rschluet 01/08/2008	_____	sbasford 01/08/2008		S&L Tax

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/2			nnatzke	_____	cduerst	sbasford	S&L
			01/11/2008	_____	01/11/2008	01/15/2008	Tax

FE Sent For: "1/2" @ intro.

<END>

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PLEASE JACKET
FOR
REP.
STRACHOTA

Per Jk

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nwn/rs 1/11

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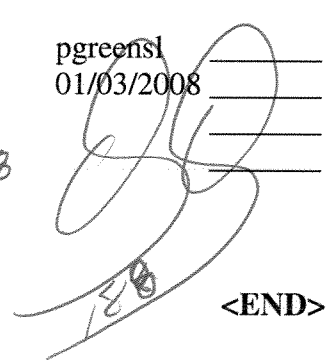
Instructions:

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	csundber				cduerst		
	12/21/2007				01/03/2008		

1 WJ 1/8



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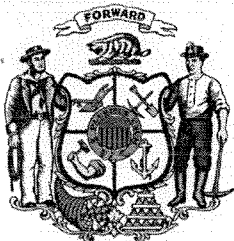
See Attached

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/P1	jkreye	/pl wlj 12/28	1/3 P8	1/3 P8/TNW			

FE Sent For:

<END>



STATE OF WISCONSIN

BARBARA LAWTON
LIEUTENANT GOVERNOR

61, 77.54 (50)

MEMO

TO	Joe Kreye, LRB
FROM	Ben Nuckels
SUBJECT	Earth Day Energy Star Tax Holiday
DATE	December 20, 2007

Overview

Legislation to offer a 7-day period each year – tied to Earth Day - during which Wisconsin citizens would not pay sales tax on energy star products to promote their use. During the holiday, retail sales of single items of energy star products costing less than \$1500 would be exempt from the sales tax.

Key Provisions in a Wisconsin Bill

- On the 7-day period beginning at 12:01 a.m., on the Saturday immediately preceding April 21 (Earth Day), sales tax may not be collected on the sale of any new energy star products
- Exemption applies only to Energy Star products for noncommercial home or personal use. The exemption does not apply when the product is purchased for trade, business, or resale.
- Similar to Florida's bill, qualified Energy Star Products (designated by the U.S. EPA or the U.S. Department of Energy) include dishwasher, clothes washer, air conditioner, ceiling fan, compact fluorescent light bulb, dehumidifier, programmable thermostat, or refrigerator.
- Similar to Florida's bill, there should be an unfair competition clause stating that any construction company, building contractor, or commercial business or entity that purchases or attempts to purchase the products as exempt would commit an unfair method of competition in violation of state law.

19 EAST, STATE CAPITOL, MADISON, WI 53702 T (608) 266-3516
F (608) 267-3571 E ltgov@ltgov.state.wi.us W www.ltgov.wisconsin.gov



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with a minimum 30 percent post-consumer fiber

By Senator Constantine

22-1383-07

1 A bill to be entitled
2 An act relating to energy efficiency;
3 specifying a limited period designated as
4 "Energy Efficient Week" during which the sale
5 of energy-efficient products for noncommercial
6 or personal use is exempt from sales tax;
7 providing a limitation; providing a definition;
8 prohibiting the purchase of products by certain
9 payment methods; providing that certain
10 purchases or attempts to purchase are unfair
11 methods of competition and punishable as such;
12 authorizing the Department of Revenue to adopt
13 rules; providing an effective date.
14
15 Be It Enacted by the Legislature of the State of Florida:
16
17 Section 1. The period from 12:01 a.m., October 4,
18 2007, through midnight, October 10, 2007, shall be designated
19 "Energy Efficient Week," and the tax levied under chapter 212,
20 Florida Statutes, may not be collected on the sale of any new
21 energy-efficient product having a selling price of \$1,500 or
22 less per product during that period. This exemption applies
23 only when the energy-efficient product is purchased for
24 noncommercial home or personal use and does not apply when the
25 product is purchased for trade, business, or resale. As used
26 in this section, the term "energy-efficient product" means a
27 dishwasher, clothes washer, air conditioner, ceiling fan,
28 incandescent or fluorescent light bulb, dehumidifier,
29 programmable thermostat, or refrigerator that has been
30 designated by the United States Environmental Protection
31 Agency or by the United States Department of Energy as meeting

1 or exceeding the requirements under the Energy Star Program of
2 either agency. Purchases made under this section may not be
3 made using a business or company credit or debit card or
4 check. Any construction company, building contractor, or
5 commercial business or entity that purchases or attempts to
6 purchase the energy-efficient products as exempt under this
7 section commits an unfair method of competition in violation
8 of s. 501.204, Florida Statutes, punishable as provided in s.
9 501.2075, Florida Statutes. The Department of Revenue may
10 adopt rules under ss. 120.536(1) and 120.54, Florida Statutes,
11 to administer this section.

12 Section 2. This act shall take effect upon becoming a
13 law.

14
15 *****

16 SENATE SUMMARY

17 Provides for certain energy-efficient products to be
18 exempt from sales tax during "Energy Efficient Week,"
19 October 4 through 10, 2007. Provides for the tax
20 exemption to apply only to products purchased for
21 noncommercial home or personal use. Authorizes the
22 Department of Revenue to adopt rules.
23
24
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31



In: 12/21/07 Wanted: soon
State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-3699/P1

JK:N:...

WLj

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

ECTS

INSJ
A

Gen

- 1 AN ACT ...; relating to: sales and use tax exemption for energy efficient products
2 purchased in conjunction with Earth Day.

Analysis by the Legislative Reference Bureau

This bill provides a sales and use tax exemption for products that satisfy the energy efficiency guidelines under the federal Energy Star program. The exemption applies to any item intended for residential use that is purchased during the seven day period beginning on the Saturday immediately preceding April 21 and for which the sales price is less than \$1,500. The exemption does not apply to items purchased by a contractor or subcontractor.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 SECTION 1. 77.54 (50) of the statutes is created to read:
4 77.54 (50) The gross receipts from the sale of and the storage, use, or other
5 consumption of any item of tangible personal property that satisfies the energy

1 efficiency guidelines established by the federal environmental protection agency
2 and the federal department of energy under the Energy Star program, if the item is
3 for residential use and purchased during the 7-day period beginning on the
4 Saturday immediately preceding April 21 and if the sales price or purchase price of
5 the item is less than \$1,500. This subsection does not apply to items sold to a
6 contractor or subcontractor.

7 **SECTION 2. Effective date.**

8 (1) This act takes effect on the first day of the 2nd month beginning after
9 publication.

10 (END)

INS

2-6 ↓

2007-2008 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3699/Plins
CTS:.....

1 **Insert A:**

Woff

Under the bill, it is an unfair method of competition or an unfair trade practice for a contractor or subcontractor to claim an exemption for an item purchased for other than personal use by the contractor or subcontractor.

2 **Insert 2-6:**

3 **SECTION ~~1~~** 100.20 (1w) of the statutes is created to read:

4 100.20 (1w) It is an unfair method of competition or an unfair trade practice

5 for a contractor or subcontractor to claim a sales ^{and} ~~or~~ use tax exemption under s. 77.54

6 (50) [✓] for an item purchased for other than personal use by the contractor or

7 subcontractor.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3699/P1dn

JK.:.....

Wlj

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3699/P1dn
JK:wlj:pg

January 3, 2008

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

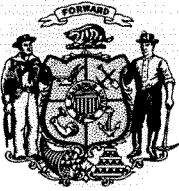
Kreye, Joseph

From: Nuckels, Ben - LTGOV [Ben.Nuckels@Wisconsin.gov]
Sent: Tuesday, January 08, 2008 12:07 PM
To: Kreye, Joseph
Subject: FW: Draft review: LRB 07-3699/P1 Topic: Sales and use tax exemption for energy efficient products purchased around Earth Day

Could you amend the bill to go into effect beginning next year? (First day of the 12th month following passage)

From: Duerst, Christina [mailto:Christina.Duerst@legis.wisconsin.gov]
Sent: Thursday, January 03, 2008 3:06 PM
To: Nuckels, Ben - LTGOV
Subject: Draft review: LRB 07-3699/P1 Topic: Sales and use tax exemption for energy efficient products purchased around Earth Day

Following is the PDF version of draft LRB 07-3699/P1 and drafter's note.



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-3699/P1
JK&CTS:wlj:pg

stays RM not R

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 1-8-08

Today, please

- 1 AN ACT ^{Regen} ~~to create~~ 77.54 (50) and 100.20 (1w) of the statutes; **relating to:** sales
2 and use tax exemption for energy efficient products purchased in conjunction
3 with Earth Day.

Analysis by the Legislative Reference Bureau

This bill provides a sales and use tax exemption for products that satisfy the energy efficiency guidelines under the federal Energy Star program. The exemption applies to any item intended for residential use that is purchased during the seven-day period beginning on the Saturday immediately preceding April 21 and for which the sales price is less than \$1,500. The exemption does not apply to items purchased by a contractor or subcontractor. Under the bill, it is an unfair method of competition or an unfair trade practice for a contractor or subcontractor to claim an exemption for an item purchased for other than personal use by the contractor or subcontractor.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.54 (50) of the statutes is created to read:

77.54 (50) The gross receipts from the sale of and the storage, use, or other consumption of any item of tangible personal property that satisfies the energy efficiency guidelines established by the federal environmental protection agency and the federal department of energy under the Energy Star program, if the item is for residential use and purchased during the 7-day period beginning on the Saturday immediately preceding April 21 and if the sales price or purchase price of the item is less than \$1,500. This subsection does not apply to items sold to a contractor or subcontractor.

SECTION 2. 100.20 (1w) of the statutes is created to read:

100.20 (1w) It is an unfair method of competition or an unfair trade practice for a contractor or subcontractor to claim a sales and use tax exemption under s. 77.54 (50) for an item purchased for other than personal use by the contractor or subcontractor.

SECTION 3. Effective date.

(1) This act takes effect on the first day of the ~~2nd~~ month beginning after publication.

(END)



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-3699/1
JK&CTS:wlj:rs

Stacy R. M. 12

2007 BILL

or to items primarily
for entertainment purposes

in 1-10-08

due FR 1-11

Reven

V4

- 1 AN ACT *to create* 77.54 (50) and 100.20 (1w) of the statutes; **relating to:** sales
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3 with Earth Day.

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Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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BILL**SECTION 1**

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SECTION 2. 100.20 (1w) of the statutes is created to read:

100.20 (1w) It is an unfair method of competition or an unfair trade practice for a contractor or subcontractor to claim a sales and use tax exemption under s. 77.54 (50) for an item purchased for other than personal use by the contractor or subcontractor.

SECTION 3. Effective date.

(1) This act takes effect on the first day of the 12th month beginning after publication.

(END)

for other than ^{personal} use by the contractor or subcontractor

not used primarily for entertainment purposes;
used primarily for entertainment purposes;